**THE HON'BLE SMT. JUSTICE T. MEENA KUMARI**
**AND**
**THE HON'BLE MS. JUSTICE G. ROHINI**

**WRIT PETITION No.27956 of 2007**

**O R D E R** : (Per the Hon'ble Smt. Justice T. Meena Kumari)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The petitioner-company filed the present writ petition seeking a writ of mandamus or any other appropriate writ or order or direction declaring the action of the 3rd respondent in issuing the Garnishee Notice dated 26.11.2007 as illegal, arbitrary and without jurisdiction.

The grievance of the petitioner is that even when the appeals filed by the petitioner are pending before the Sales Tax Appellate Tribunal, Visakhapatnam under A.P.G.S.T. Act and the stay petition filed by it is pending before the 1st respondent, the 3rd respondent issued the impugned garnishee notice dated 26.11.2007 directing to pay the amounts under the A.P.G.S.T. Act for the assessment years 2001-02, 2002-03 and 2003-04. Hence, the petitioner filed the present writ petition seeking appropriate directions.

We have gone through the record. We feel that the interests of

justice would have been met if stay was granted pending appeal, subject to deposit of half of the disputed tax liability. Therefore, we quash the impugned garnishee notice dated 26.11.2007 and direct the petitioner to pay 50% of the disputed tax liability within a period of six weeks from today. For six weeks, there shall be an unconditional stay and stay shall continue till disposal of appeals, provided the amount is deposited within the stipulated time. The deposit of amount shall be without prejudice to the rights of the petitioner in appeals. If any amount has already been paid by the petitioner, the same shall be given credit to.

The Writ Petition is disposed of accordingly. No costs.

T. MEENA KUMARI, J

G. ROHINI, J

Date: 27-12-2007.

Note:
Furnish c.c. in four days.
B/o
MVB.